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LAW OFFICES
FRITZ R. KAHN, P.C.
EIGHTH FLOOR
1920 N STREET, N.W.
WASHINGTON, D.C. 20036-1801

ORIGINAL

(202) 263-4152
FAX (202) 331-8330
e-mail: xicgc@worldnet.att.net

September 5, 2006

VIA HAND DELIVERY - RETURN COPY

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW (7th fl.)
Washington, DC 20423-0001



Dear Secretary Williams:

This refers to STB Docket No. AB-914X, McCloud Railway Company—Abandonment and Discontinuance of Service Exemption—In Siskiyou, Shasta, and Modoc Counties, CA, and to the Decision of the Board, served August 25, 2006.

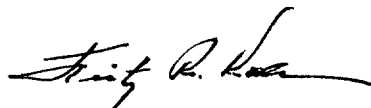
Seaside Holdings, Inc., has authorized me to notify the Board and McCloud Railway Company that it accepts the terms and conditions established by the Board for its purchase of the properties authorized for abandonment.

Ten copies of this letter are enclosed to permit your circulation of it. An additional copy of the letter is enclosed for you to stamp to acknowledge your receipt of it and to return to me via the messenger.

I certify that I have served this letter on McCloud Railway Company by facsimile transmitting a copy of it to its attorney, Thomas F. McFarland, Jr., Esq.

If you have any question concerning the foregoing which you believe I may be able to answer or if I otherwise can be of assistance, please let me know.

Sincerely yours,


Fritz R. Kahn

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Office of Proceedings

SEP 5 - 2006

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cc: Thomas F. McFarland, Jr., Esq.